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Separate paging is given to this Part in order that it may be filed as a Separate Compilation.

PART IV-B

**Rules and Orders (Other than those published in Parts I, I-A, and I-L) made
by the Government of Gujarat under the Gujarat Acts**

FINANCE DEPARTMENT

NOTIFICATION

Sachivalaya, Gandhinagar, 23rd September, 2024

GUJARAT GOODS AND SERVICES TAX ACT, 2017.

No. (GHN-38)/GST-2024/S.109(1)/GST Cell:- In exercise of the powers conferred by clause (d) of sub-section (1) of section 110 of the Central Goods and Services Tax Act, 2017 (12 of 2017), and the proviso thereof read with Section 109 of the Gujarat Goods and Services Tax Act, 2017 (25 of 2017), the Government of Gujarat, on the recommendations of the Goods and Services Tax Council, in respect of the qualification of the officers of Gujarat for appointment as a Technical Member (State) in the State Benches of Goods and Services Tax Appellate Tribunal, hereby:

- i. relaxes the qualification from the requirement of “completion of twenty-five years of service in Group A, or equivalent” as per proviso to clause (d) of sub-section (1) of section 110 of Central Goods and Services Tax Act, 2017 (12 of 2017) to “an officer of the Commercial Tax Department of Gujarat, who has completed *at least twenty-five years of service in the Government, as Gazetted Officer*” for a period of ten years from the date of publication of this notification:
 - ii. specifies “Joint Commissioner” in place of “Additional Commissioner” in clause (d) of sub-section (1) of section 110 of Central Goods and Services Tax Act, 2017 (12 of 2017).
2. All other conditions as contained in clause (d) of sub-section (1) of section 110 of Central Goods and Services Tax Act, 2017 (12 of 2017) shall also apply.

By order and in the name of the Governor of Gujarat,

DR. NISARG JOSHI,

Deputy Secretary to Government.

